Claims 1-8 (Cancelled)

9. (Previously Presented) Formulation according to claim 38, wherein the matrix material phase comprises at least one of a polyacrylate, a polymethacrylate, a cellulose derivative, a naturally occurring polymer, and a naturally occurring lipid.

Claims 10-24 (Cancelled)

25. (Previously Presented) Formulation according to claim 38, wherein the matrix material comprises at least one selected from the group consisting of synthetic mono-, di- and triglycerides as individual substances or in a mixture, hydrogenated fat, glycerol tri-fatty acid esters, glycerol trilaurate, glycerol myristate, glycerol palmitate, glycerol stearate and glycerol behenate, cetyl palmitate, cera alba and beeswax.

Claims 26-30 (Cancelled)

31. (Previously Presented) Formulation according to any one of claims 37 and 38, wherein the content of the matrix material phase of the formulation is 1 to 98 % by weight.

32. (Previously Presented) Formulation according to any one of claims 37 and 38, wherein the content of the matrix material phase of the formulation is 10 to 95 % by weight.

33. (Previously Presented) Formulation according to any one of claims 37 and 38, wherein the content of the matrix material phase of the formulation is more than 15 % and not more than 90 % by weight.

34. (Previously Presented) Formulation according to any one of claims 37 and 38, wherein the content of the matrix material phase of the formulation is 40 to 70 %

by weight.

35. (Previously Presented) Formulation according to claim 38, wherein the matrix material phase comprises at least one selected from the group consisting of polyacrylate, polymethacrylate, naturally occurring, semi-synthetic and synthetic triglycerides or mixtures thereof, mono- and diglycerides by themselves or in a mixture with one another or with triglycerides, naturally occurring and synthetic waxes, fatty alcohols, including their esters and ethers, lipid peptides, synthetic mono-, di- and triglycerides as individual substances or in a mixture, hydrogenated fat, glycerol tri-fatty acid esters, glycerol trilaurate, -myristate, -palmitate, -stearate and -behenate, waxes, cetyl palmitate, cera alba and beeswax.

36. (Previously Presented) Formulation according any one of claims 37 and 38, wherein the particle size distribution of the spray-dried particles is between 1 and 630 μm and 50 to 80% of the spray-dried particles are between 63 and 400 μm.

37. (Previously Presented) Formulation of a matrix material-containing compound in the form of a freely flowable powder of spray dried particles that when directly compressed to form tablets provide prolonged-release properties, the formulation consisting essentially of:

an excipient phase comprising lactose;

a matrix material phase comprising a cellulose derivative, wherein the formulation is in the form of a freely flowable powder of spray-dried particles in which the matrix material phase is incoherent and the excipient phase is coherent, and the matrix material is present in an amount that provides prolonged-release properties when directly compressed, wherein the matrix material-containing compound is directly compressible into larger units or tablets without requiring binders.

38. (Previously Presented) Formulation of a matrix material-containing compound in the form of a freely flowable powder of spray dried particles that when directly compressed to form tablets provide prolonged-release properties, the formulation consisting essentially of:

an excipient phase comprising at least one excipient; and

a matrix material phase comprising at least one polymer or lipid, wherein the formulation is in the form of a freely flowable powder of spray-dried particles in which the matrix material phase is incoherent and the excipient phase is coherent, the matrix material being insoluble in liquid used for suspending the matrix material in a suspension that is spray-dried to form the spray dried particles, and the matrix material is present in an amount that provides prolonged-release properties when directly compressed, wherein the matrix material-containing compound is directly compressible into larger units or tablets without requiring binders.

39. (Previously Presented) A formulation according to claim 37, wherein the cellulose derivative comprises at least one selected from the group consisting of methylhydroxypropylcellulose, ethylcellulose, and hydroxy-propylcellulose.

40. (Previously Presented) A formulation according to claim 38, wherein the excipient comprises at least one selected from the group consisting of sucrose, glucose, fructose, and sugar alcohols.

41. (Previously Presented) A formulation according to claim 38, wherein the matrix material comprises a lipid that insoluble in the liquid.

42. (Previously Presented) A formulation according to claim 38, wherein the matrix material comprises a lipid that cannot be degraded in a gastrointestinal tract.

43. (Previously Presented) A formulation according to claim 37, further comprising an active substance.

44. (Currently Amended) Process for the preparation of a formulation in the form of a matrix material-containing compound comprising:

an excipient phase comprising at least one excipient; and

a matrix material phase comprising at least one polymer or lipid, wherein the formulation is in the form of spray-dried particles in which the matrix material is incoherent and the excipient phase is coherent, the process comprising:

~~suspending or suspending and~~ dissolving the excipient ~~phase~~ and suspending the matrix material in a liquid to form a suspension containing dissolved excipient, wherein the matrix material phase is insoluble in the liquid; and

spray drying the suspension to form a freely flowable powder which exhibits prolonged-release properties when directly compressed.

45. (Previously Presented) A process according to claims 44, further comprising the step of adding an active substance to the suspension.

46. (Previously Presented) A process according to claims 44, wherein the liquid comprises water.

47. (Previously Presented) A process according to claim 44, wherein the excipient phase comprises lactose and the matrix material comprises a derivative of cellulose.

48. (Previously Presented) A process according to claim 47, wherein the cellulose derivative comprises at least one selected from the group consisting of methylhydroxypropylcellulose, ethylcellulose, and hydroxy-propylcellulose.

49. (Previously Presented) A process according to claim 44, further comprising the step of directly compressing the compound to provide a tablet having prolonged-release properties.

50. (Previously Presented) A process according to claim 44, further comprising the step of suspending an active agent in the liquid.

51. (Previously Presented) Formulation of a matrix material-containing compound in the form of a freely flowable powder of spray dried particles that when directly compressed to form tablets provide prolonged-release properties, the formulation comprising:

an excipient phase comprising lactose;

a matrix material phase comprising a cellulose derivative, wherein the formulation is in the form of a freely flowable powder of spray-dried particles in which the matrix material phase is incoherent and the excipient phase is coherent, and the matrix material is present in an amount that provides prolonged-release properties when directly compressed; and

a non-dissolved, suspended active substance, wherein the matrix material-containing compound is further processable into larger units or tablets without requiring binders.

52. (Previously Presented) Formulation of a matrix material-containing compound in the form of a freely flowable powder of spray dried particles that when directly compressed to form tablets provide prolonged-release properties, the formulation consisting essentially of:

an excipient phase comprising at least one excipient; and

a matrix material phase comprising at least one polymer or lipid, wherein the formulation is in the form of a freely flowable powder of spray-dried particles

in which the matrix material phase is incoherent and the excipient phase is coherent, the matrix material being insoluble in liquid used for suspending the matrix material in a suspension that is spray-dried to form the spray dried particles, and the matrix material is present in an amount that provides prolonged-release properties when directly compressed; and

a non-dissolved, suspended active substance, wherein the matrix material-containing compound is further processable into larger units or tablets without requiring binders.

53. (New) Formulation of a matrix material-containing compound in the form of a freely flowable powder of spray dried particles that when directly compressed to form tablets provide prolonged-release properties, the formulation consisting of:

an excipient phase comprising at least one excipient; and

a matrix material phase comprising at least one polymer or lipid, wherein the formulation is in the form of a freely flowable powder of spray-dried particles in which the matrix material phase is incoherent and the excipient phase is coherent, the matrix material being insoluble in liquid used for suspending the matrix material in a suspension that is spray-dried to form the spray dried particles, and the matrix material is present in an amount that provides prolonged-release properties when directly compressed, wherein the matrix material-containing compound is directly compressible into larger units or tablets without requiring binders.

54. (New) Formulation according to claim 52, further comprising an active agent, wherein the active agent is insoluble in the liquid used for suspending the active agent and matrix material in a suspension that is spray-dried to form the spray dried particles.

55. (New) Formulation according to claim 52, further comprising an active agent, wherein the active agent is insoluble in the liquid used for suspending the active agent and matrix material in a suspension that is spray-dried to form the spray dried particles.

56. (New) Method according to claim 44, further comprising suspending an active agent in the liquid, wherein the active agent is insoluble in the liquid.